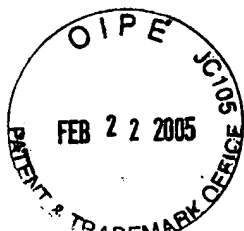


2/24
JFW



December 23, 2004

TO: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: George O. Saile, Reg. No. 19,572
28 Davis Avenue
Poughkeepsie, N.Y. 12603

SUBJECT: Serial #: 10/041,044
File Date: 01/09/2002
Inventor: Lim, Y.C.
Examiner: Do, Chat C.
Art Unit: 2124
Title: New Filter Bank for Graphics Equalizer Implementation

RESPONSE TO OFFICE ACTION

This is in response to the office action dated November 17, 2004. Please amend the above-identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 February 17, 2005.

Signature  2/17/05

Stephen B. Ackerman, Reg. No. 37,761

AMENDMENT

Sir:

In response to the Office Action of November 17, 2004, please amend the above-identified application as follows:

Amendments to the Claims begin on page 3 of this paper.

Amendments to the Drawings begin on page 6 of this paper and include a replacement sheet.

Remarks/Arguments begin on page 7 of this paper.

An **Appendix** including a replacement sheet is attached following page 11 of this paper.